

# Links for Employees and Independent Contractors Webinar

## Links from IRS Web Site

### Employment Taxes for Businesses (main Employment Tax web page)

<http://www.irs.gov/businesses/small/content/0,,id=98942,00.html>

This is the starting point on irs.gov for employment tax information. The links on this page provide good, basic information on employment taxes and worker classification (independent contractors vs. employees).

### Independent Contractors vs. Employees

<http://www.irs.gov/businesses/small/article/0,,id=99921,00.html>

This section provides a lot of good information on determining worker status –scroll down to the bottom of the page to see links to several additional resources which provide more detail on this topic, including a link to a recent IRS webcast and IRS training material on independent contractors vs. employees.

### Employment Taxes and Classifying Workers

<http://www.irs.gov/newsroom/article/0,,id=177092,00.html>

Being an employer carries important responsibilities. Critical issues include making sure all workers are properly classified as employees or independent contractors and making sure taxes are withheld and paid timely.

### Casual Labor and Seasonal Help

<http://www.irs.gov/businesses/small/article/0,,id=101033,00.html>

Casual labor is a term derived from some state employment agencies, referring to any type of work that does not promote or advance the business of the employer. Casual labor has no federal employment tax significance. Seasonal help is what's often needed for sporting events, holidays, and commercial fishing or harvest seasons. Whether you are getting paid or paying someone else, questions often arise over the tax treatment of payments for casual labor, temporary help, and seasonal help. Casual or seasonal employees are subject to the same tax withholding rules that apply to other employees.

### Businesses with Employees

<http://www.irs.gov/businesses/small/article/0,,id=98862,00.html>

If you plan to start a business with employees or you are currently operating a business with employees; you need to know your tax responsibilities as an employer. This link contains topics that businesses owners with employees should know, including hiring employees, requirements for withholding and depositing payroll taxes, recordkeeping, outsourcing payroll duties and more.

### IRS Withholding Calculator

<http://www.irs.gov/individuals/article/0,,id=96196,00.html>

Employees can use this link to figure out if they are claiming the correct number of withholding allowances on Form W-4.

### TIN Matching Service:

See <http://www.irs.gov/businesses/small/article/0,,id=128868,00.html>

and <http://www.irs.gov/taxpros/article/0,,id=107478,00.html> for background information. Link to the e-services page to register: <http://www.irs.gov/taxpros/article/0,,id=109646,00.html>

### FIRE (Filing Information Returns Electronically):

<http://fire.irs.gov> or 1-866-455-7438

FIRE software vendors: [www.irs.gov/efile/lists/0,,id=100422,00.html](http://www.irs.gov/efile/lists/0,,id=100422,00.html)

### Social Security Administration (SSA) – Employer web page:

<http://www.ssa.gov/employer/>

How to file W-2s online and how to use SSA's Social Security Number Verification Service.

**SSA/IRS Reporter Newsletter:** <http://www.irs.gov/businesses/small/article/0,,id=109886,00.html>

Access to current and past editions of this quarterly newsletter for employers.

## Forms & Publications

**Publication 1779, Independent Contractor or Employee:** <http://www.irs.gov/pub/irs-pdf/p1779.pdf>

**Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding:** <http://www.irs.gov/pub/irs-pdf/fss8.pdf>

**Form 1099-MISC:**

2007 Form: [http://www.irs.gov/pub/irs-pdf/f1099msc\\_07.pdf](http://www.irs.gov/pub/irs-pdf/f1099msc_07.pdf)

2008 Form: <http://www.irs.gov/pub/irs-pdf/f1099msc.pdf>

**Form 1099 Instructions:**

2007: [http://www.irs.gov/pub/irs-pdf/i1099msc\\_07.pdf](http://www.irs.gov/pub/irs-pdf/i1099msc_07.pdf)

2008: <http://www.irs.gov/pub/irs-pdf/i1099msc.pdf>

**Form 1096 (Transmittal form for 1099s):**

2007: [http://www.irs.gov/pub/irs-pdf/f1096\\_07.pdf](http://www.irs.gov/pub/irs-pdf/f1096_07.pdf)

2008: <http://www.irs.gov/pub/irs-pdf/f1096.pdf>

**Publication 1976, Section 530 Relief Requirements:** <http://www.irs.gov/pub/irs-pdf/p1976.pdf>

**Form 8919, Uncollected Social Security and Medicare Tax on Wages**

<http://www.irs.gov/pub/irs-pdf/f8919.pdf>

**Additional IRS.gov Small Business Resources**

**Small Business and Self-Employed One-Stop Resource**

This section offers a broad range of resources across federal and state agencies as well as industry-specific information for self-employed entrepreneurs, employers and businesses. Here you will find links for starting and operating a business, employment tax information, tax law changes for businesses, business-related forms and publications, and online learning options. <http://www.irs.gov/businesses/small/index.html>

**Industry Specific Tax Information**

Want tax information specific to your industry or profession? Check out the following link:

<http://www.irs.gov/businesses/small/industries/index.html>

**Recordkeeping**

Unless you are a professional bookkeeper, you probably don't like to spend valuable business time keeping records. See how keeping good records can actually help you save money.

<http://www.irs.gov/businesses/small/article/0,,id=98575,00.html>

**Online Learning & Educational Products for Small Businesses**

To order free small business products or view them online: Go to [www.irs.gov](http://www.irs.gov) and search for "small business products" or link to <http://www.irs.gov/businesses/small/article/0,,id=101169,00.html>.

**The Electronic IRS: File, Pay and More...**

The Electronic IRS is a gateway to the many IRS electronic options available. See how you can file tax returns, schedule and pay federal taxes, and accomplish a host of other tax-related tasks – all electronically. See the links under the 3<sup>rd</sup> section down from the top, entitled "For Small Business Taxpayers."

<http://www.irs.gov/efile/article/0,,id=151880,00.html>

**Business and Specialty Tax Line: 1-800-829-4933**

For small businesses, corporations, partnerships and trusts who need information and/or help related to their business returns or business accounts. Services cover Employer Identification Numbers (EINs), 94x returns, 1041, 1065, 1120S, excise returns, estate and gift returns as well as issues related to federal tax deposits.

**IRS Business Subscription Services**

**Subscribe to e-News for Small Businesses**

Join the e-News for Small Businesses mailing list to receive updates, reminders and other information useful to small business owners and self-employed individuals.

<http://www.irs.gov/businesses/small/content/0,,id=154826,00.html>

**Retirement News for Employers**

Designed for employers and business owners, this newsletter provides practical retirement plan information. View our current edition, browse the newsletter archive or subscribe to future editions.

<http://www.irs.gov/retirement/article/0,,id=122823,00.html>

### **IRS Phone Forums, Webinars and Other Events (National & Local)**

#### **Small Business Tax Workshops and Phone Forums**

<http://www.irs.gov/businesses/small/article/0,,id=99202,00.html>

#### **Phone Forums for Practitioners**

<http://www.irs.gov/businesses/small/article/0,,id=158856,00.html>

## **Links from Washington State Department of Labor & Industries Web Site**

### **Online Publications:**

#### **A Guide to Hiring INDEPENDENT CONTRACTORS in Washington State**

<http://www.lni.wa.gov/IPUB/101-063-000.pdf>

#### **Liability for your Subcontractor's Unpaid Workers' Comp Premiums**

<http://www.lni.wa.gov/IPUB/262-262-000.pdf>

### **Other Online Resources:**

#### **Look up laws and agency rules:**

Washington State Legislature Laws and Rules Page: <http://www.leg.wa.gov/LawsAndAgencyRules/>

#### **For Workers' Compensation, Workplace Safety, and Contractor Registration questions visit:**

Labor and Industries' home page: [www.LNI.wa.gov](http://www.LNI.wa.gov)

Check the status of a Workers' Compensation account for a business: [www.PremiumsStatus.LNI.wa.gov](http://www.PremiumsStatus.LNI.wa.gov)

Report workers' compensation fraud: [www.Fraud.LNI.wa.gov](http://www.Fraud.LNI.wa.gov) (or call 1-888-811-5974)

Register or renew registration/license online: [www.Licensing.LNI.wa.gov](http://www.Licensing.LNI.wa.gov)

Look up a contractor: [www.Contractors.LNI.wa.gov](http://www.Contractors.LNI.wa.gov)

Pay quarterly workers' compensation premiums online: [www.QuarterlyReports.LNI.gov](http://www.QuarterlyReports.LNI.gov)

Check WISHA safety rules and issues: [www.SafetyRules.LNI.wa.gov](http://www.SafetyRules.LNI.wa.gov)

#### **For Unemployment tax questions visit:**

Employment Security Department: <http://fortress.wa.gov/esd/portal/> or call 360-902-9360

#### **To check the status of a Washington business license (UBI), visit:**

Department of Revenue: [www.DOR.wa.gov/content/home](http://www.DOR.wa.gov/content/home)

#### **For information on the cost implications of the underground economy on Washington State, visit:**

Joint Underground Economy Business Study:

[http://dor.wa.gov/docs/reports/Joint\\_Unregistered\\_Business\\_Study\\_2007.doc](http://dor.wa.gov/docs/reports/Joint_Unregistered_Business_Study_2007.doc)